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could possibly put it. There will be...there will be an increase in revenues in Nebraska, and if we don't do this and if we don't allow this dealer who deals in airplanes to use his plane and pay the sales tax on the use, then we are going to find that there will be no airplane dealers in Nebraska that will have an inventory because twelve, fourteen, sixteen percent interest on a \$50,000 plane is just going to eat it up and you won't have...they will be going to other states to purchase their airplanes so let's pass this bill on. It is what I call one of the better ones that we have had in committee this year.

SENATOR MARVEL: Senator Burrows.

SENATOR BURROWS: Mr. Chairman and members of the body, I wish to speak in support of the bill. I think the issue is really clear in this bill, that it is whether we want a more equitable system of taxing airplane dealers. I would like to make a comparison with implement dealers under the tax laws now. An implement dealer can rent out a large piece of equipment without paying sales tax upon it and most of the equipment an implement dealer has the average farmer or renter is in a position to run without special training. Now in the airplane industry, it is different and the renter has to take a pilot with it. That is what makes it impossible for the dealer of an aircraft really to draw any revenue on that plane he has in inventory without this bill. This bill will make it on the practical situation a similar situation to what implement dealers have now when they rent out large tractors to farmers, only in this case, the airplane dealer needs a pilot to go with it because of the special training and the small number of pilots. It is not the commonplace deal to be able to rent it to the person that comes in to want to rent the airplane without the pilot. So I think the issue is equity. I think the substance of change of revenues to the state is speculative. Whether it increases it or decreases it a little bit is not the premise of the bill but a more equitable fashion of taxing. Thank you.

SPEAKER MARVEL: Senator Hoagland.

SENATOR HOAGLAND: I have serious reservations about this bill, Mr. Speaker and colleagues, as does Senator Johnson and I guess what I am most concerned about is how the tax laws treat other large pieces of machinery and equipment that are being leased and maybe Senator Kelly could yield for a question or two on that subject. Senator Kelly, I wonder specifically, now Senator Burrows has talked about